UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK

CARAVAN, LTD.,

DANA KAY, INC., J.C. PENNEYCO., INC., MACY'S AND CATHERINE STORES CORP, Defendants. Case No. 08 CIV. 4781 (GBD)

Rule 7.1 Statement

Pursuant to Federal Rule of Civil Procedure 7.1 [formerly Local General Rule 1.9] and to enable District Judges and Magistrate Judges of the Court to evaluate possible disqualification or recusal, the undersigned counsel for Defendant J.C. Penney Co., Two. (a private non-governmental party) certifies that the following are corporate parents, affiliates and/or subsidiaries of said party, which are publicly held.

Nome

Date: 7/16/08

Signature of Attorney Louis FoakL

Attorney Bar Code: 0627

Form Rule7_1.pdf